

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

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**Sun Country Airlines, Inc.**

**Bky. No. 02-40303-NCD**

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**NOTICE OF HEARING AND APPLICATION  
OF ACCOUNTANT FOR TRUSTEE FOR  
ALLOWANCE OF INTERIM COMPENSATION  
AND REIMBURSEMENT OF COSTS AND EXPENSES**

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TO: The Honorable Robert J. Kressel, United States Bankruptcy Judge; United States Trustee; Debtor's Attorney; and other parties in interest.

Timothy D. Moratzka ("Trustee"), as and for the Trustee, respectfully applies to the Court for an Order allowing and authorizing the payment of interim fees and expenses of accountant pursuant to 11 U.S.C. §331 and, in support thereof, states the following:

1. A voluntary petition commencing the above referenced bankruptcy case ("Debtor") under a Chapter 11 proceeding was filed on January 8, 2002. This case was converted to one under Chapter 7 on June 7, 2002.
2. The supplemental application to employ Grant Thornton LLP ("Accountant"), Exhibit "A", was filed on February 25, 2003 as accountant for Trustee.
3. The Court will hold a hearing on this application at 1:30 p.m. on September 22, 2004, in Courtroom No. 7 West, United States Courthouse, 300 South Fourth Street, Minneapolis, Minnesota, or as soon thereafter as counsel can be heard.
4. Any response to this application must be filed and delivered not later than September 17, 2004, which is three (3) days before the date set for the hearing (excluding Saturdays, Sundays and holidays), or filed and served by mail not later than September 13, 2004,

which is seven (7) days before the date set for the hearing (excluding Saturdays, Sundays and holidays). **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY SERVED AND FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

5. The Court has jurisdiction over this application pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005, and Local Rule 1070-1. The application is filed pursuant to Local Rule 2016-1 and arises under 11 U.S.C. §§ 330 and 331. Trustee requests an order allowing and authorizing payment of interim compensation for professional services rendered and reimbursement of expenses incurred on behalf of the trustee. This is a core proceeding. This case is now pending in this Court.

6. In connection with these proceedings, the Accountant has performed services for Trustee in connection with the preparation and filing of the excise tax returns. An itemization of the services rendered which identifies specifically the services rendered is fully set forth in Exhibit "B."

7. The services rendered by the Accountant were necessary in the preparation of excise tax returns.

8. All of these services were necessary for the adequate representation of Trustee and performance of Trustee's statutory duties. The rates and charges for the Accountant and rendering services in this case are the usual and customary hourly rates, and are comparable to the rates charged by other accounting firms in this community with similar experience and expertise.

9. The Accountant has no agreement or understanding with any person for the sharing of compensation received or to be received for services rendered in this proceeding on behalf of Debtor.

10. Trustee believes that the fair and reasonable value of the services rendered by Accountant for Trustee is \$6,939.50 on account of which the Accountant has received no payment. Trustee requests that the Court enters an Order allowing compensation and costs in the amount set forth above, and authorizing Trustee to pay such sums.

11. The estate consists of cash in the hands of the Trustee amounting to \$1,006,280.57 as of August 3, 2004.

WHEREFORE, Trustee respectfully requests that the Court enter an Order allowing interim compensation and costs to the Accountant in the amount of \$6,939.50. Further, Trustee requests that the Court enters an Order permitting Trustee to pay such compensation to the Accountant.

DATED: August 4, 2004


MACKALL, CROUNSE & MOORE

By/e/Timothy D. Moratzka

Timothy D. Moratzka  
Attorney Lic. No. 75036  
Attorneys for Trustee  
1400 AT&T Tower  
901 Marquette Avenue  
Minneapolis, MN 55402  
(612) 305-1400

**VERIFICATION** I, Todd Taggart of Grant Thornton, LLP named in the foregoing Application for Allowance of Fees and Expenses, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information and belief.

Executed on:

Signed: 

U.S. BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re:

Sun Country Airlines, Inc.

Bky. No. 02-40303-NCD

Debtor(s)

**UNSWORN DECLARATION**  
**FOR PROOF OF SERVICE**

Cheryl DeBettignies, employed by Mackall, Crounse & Moore, attorney(s) licensed to practice law in this court, with office address of 1400 AT&T Tower, 901 Marquette Avenue, Minneapolis, MN 55402-2859, declares that on the date set forth below, I served the annexed Notice of Hearing and Application of Accountant for Trustee for Allowance of Compensation and Reimbursement of Costs and Expenses for period ending July 2004 upon each of the entities named below by mailing to each of them a copy thereof by enclosing same in an envelope with first class mail postage prepaid and depositing same in the post office at Minneapolis, Minnesota addressed to each of them as follows:

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See Attached List  
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And I declare, under penalty of perjury, that the foregoing is true and correct.

Dated: August 5, 2004.

Signed: /e/Cheryl DeBettignies

IN RE: Sun Country Airlines, Inc.  
Bankruptcy No. 02-40303-NCD

SERVICE LIST

ALPA Legal Department Attn: Elizabeth Ginsburg, Esq. 1625 Massachusetts Ave., N.W. Washington, D.C. 20036	Aerotherust Corporation Attn: General Counsel 5300 NW 36 <sup>th</sup> P. O. Box 522236 Miami, FL 33152
Air New Zealand Engineering PO Box 14 005 Christchurch, New Zealand	Airline Pilots Association c/o Brian F. Leonard, & Matthew R. Burton, Esq. Leonard, O'Brien, Wilford, Spencer & Gale, Ltd. 100 S. Fifth Street, Suite 1200 Minneapolis, MN 55402
Airline Pilots Association c/o Richard M. Seltzer, Esq. Cohen, Weiss and Simon LLP 330 West 42nd St. New York, NY 10036	Aldine Independent School District Attn: Jonathan C. Hantke and Pamela H. Walters 14910 Aldine-Westfield Road Houston, TX 77032
Aldine ISD-Tax Office Attn: Mickey Rice 14909 Aldine Westfield Rd. Houston, TX 77032-3027	American Express Attn: Jason Halpern, General Counsel 90 Hudson Street, Eighth Floor - 412-C Jersey City, NJ 07302
AZ Dept. of Revenue Attn: General Counsel 1600 W. Monroe Phoenix, AZ 85007-2650	Betsy Price Tarrant County Tax Assessor Collector 100 E. Weatherford Fort Worth, TX 76196
Boeing Commercial Airplane Group Attn: James Taylor PO Box 3707 Seattle, WA 98124-2207	Boeing Capital Corporation Attn: Jessica Brown P. O. Box 3707 MC65-14 Seattle, WA 98124
CIS Air Corporation c/o Robert F. D'Emilia Salisbury & Ryan, LLP 1325 Avenue of the Americas - 7th Floor New York, NY 10019	Compass Capital Corporation Attn: George C. Day, Esq. SVP & General Counsel 750 Battery Street, Suite 430 San Francisco, CA 94111

<p>Dallas/Fort Worth International Airport  c/o Billy G. Leonard, Jr. And Wayne R. Barnes  Strasburger &amp; Price, LLP  901 Main Street, Suite 4300  Dallas, TX 75202</p>	<p>Dallas/Fort Worth International Airport  Attn: Sandra Perkins, Legal Counsel  3200 East Airfield Drive  P. O. Drawer 619428  DFW Airport, TX 75261-9428</p>
<p>Discover Financial Services, Inc.  c/o Brian Sirower, Esq. &amp; Lori L. Winkelman,  Esq.  Quarles &amp; Brady Streich Lang LLP  Renaissance One - Two North Central Avenue  Phoenix, AZ 85004-2391</p>	<p>Discover Financial Services, Inc.  c/o Beth J. Solomon, Esq.  2500 Lake Cook Road  Riverwoods, IL 60015</p>
<p>Donna Nash, Tax Collector  Attn: Sheila  Platte County Administration Bldg.  415 Third Street, Suite 40  Platte City, MO 64079</p>	<p>Engine Lease Finance Corporation, Inc.  c/o Clark T. Whitmore, Esq.  Maslon Edelman Borman &amp; Brand, LLP  3300 Wells Fargo Center  90 South Seventh Street  Minneapolis, MN 55402</p>
<p>FINOVA Capital Corporation  Attn: Mr. David A. Sands, Vice President  Special Assets Division  4800 N. Scottsdale Road  Scottsdale, AZ 85251-7623</p> <p>Jeffrey C. Krause, Esq.  Stutman, Treister &amp; Glatt, P.C.  Counsel for FINOVA  Professional Corporation  1901 Avenue of the Stars, 12<sup>th</sup> Floor  Los Angeles, CA 90067</p>	<p>Fleet Capital Corporation  Attn: Al Nigro  One S. Wacker Drive  Chicago, IL 60606</p>
<p>Ford Motor Credit Company  c/o Linda Jeanne Jungers, Esq.  Stewart, Zliten &amp; Jungers, Ltd.  430 Oak Grove Street, #200  Minneapolis, MN 55403</p>	<p>GE Capital Aviation  c/o Kevin King  201 High Ridge Rd.  Stamford, CT 06905-3417</p>
<p>GE Capital Corp,  GE Engine Services,  Pegasus Aviation, Inc,  Pegasus Aviation Lease Asset Securitization  Tr. 1997-A &amp; Riverhorse Aviation Group,  c/o Moss &amp; Barnett,  James A. Rubenstein  4800 Wells Fargo Center, 90 S. Seventh St.  Minneapolis, MN 55402-4129</p>	<p>General Electric Capital Corporation,  GE Engine Services, Inc.  c/o Schnader Harrison Segal &amp; Lewis LLP  Attn: Arthur Russell, Esq.  140 Broadway, Suite 3100  New York, NY 10005</p>

Grapevine/Colleyville ISD 3072 Mustang Drive Grapevine, TX 76051	Hilton Austin North & Towers, Boston Logan Airport Hilton Doubletree Detroit Airport Hotel c/o David J. Harris BURCH, PORTER & JOHNSON, PLLC 130 North Court Avenue Memphis, TN 38103
Internal Revenue Service IRS District Counsel 650 Galtier Plaza 175 S. Fifth Street E., Box 90 St. Paul, MN 55101	Internal Revenue Service Attn: Special Procedures, Room 320, Stop 5700 316 N. Robert St. St. Paul, MN 55101
International Lease Finance c/o Gordon B. Conn, Jr., Esq. KALINA, WILLS, GISVOLD & CLARK, PLLP 6160 Summit Drive, Suite 560 Minneapolis, MN 55430	International Lease Finance Attn: Legal Dept. 1999 Avenue of the Americas, 39 <sup>th</sup> Floor Los Angeles, CA 90067
International Brotherhood of Teamsters c/o Frederick Perillo, Esq. Previant, Goldberg, Uelmen, Gratz, et al. 1555 N. River Center Dr., S. 202 P.O. Box 12993 Milwaukee, WI 53212	Kansas City Aviation Department c/o Lisa A. Epps, Esq. Scott J. Goldstein, Esq. Spencer Fane Britt & Browne, LLP 1000 Walnut Street, Suite 1400 Kansas City, MO 64105
M & I Marshall & Isley Bank c/o Randall D. Crocker von Briesen & Roper, S.C. 735 N. Water Street, Ste. 1000 Milwaukee, WI 53201-3262	Mark Travel Attn: Peter Schaefer 8907 N. Port Washington Rd. Milwaukee, WI 53217-1634
Metropolitan Airports Commission c/o Michael B. Fisco, Esq. and Christina A. Smith, Esq. Faegre & Benson LLP 2200 Wells Fargo Center, 90 S. Seventh St. Minneapolis, MN 55402	Minnesota Attorney General 1400 NCL Tower 445 Minnesota Street St. Paul, MN 55101
Minnesota Commissioner of Transportation Attn.: AFP 395 John Ireland Blvd., Mailstop 100 St. Paul, MN 55155-1899	Minnesota Dept. of Revenue Collection Enforcement 551 - Bankruptcy Section P. O. Box 64447 St. Paul, MN 55164



Missouri Dept of Revenue - Bky Unit Attn: Steven A. Ginther, Special Asst. Attorney General 301 W. High Street, Room 670 P. O. Box 475 Jefferson City, MO 65105-0475	Nevada Dept. of Taxation Bankruptcy Section 555 East Washington Avenue #1300 Las Vegas, NV 89191
Northern Lakes Equity Corporation 3655 Torrance Blvd., Ste. 410 Torrance, CA 90503	John R. McDonald Robins, Kaplan, Miller & Ciresi 800 LaSalle Avenue, Suite 2800 Minneapolis, MN 55402
Oklahoma County Treasurer 320 Roberts S. Kerr Room 307 Oklahoma City, OK 73102	Pafco General Insurance Co. Attn: Legal Dept. 4720 Kingsway Drive Indianapolis, IN 46205
Paul Bettencourt, Tax Assessor 1001 Preston, Suite 924 Houston, TX 77002	Pegasus Aviation Attn: Carol L. Chase, V. P., Legal Dept. 4 Embarcadero Center, Ste. 1400 San Francisco, CA 94111
The Port Authority of NY and NJ Attn: Valerie F. Mauceri, Esq. 225 Park Avenue South, 13 <sup>th</sup> Floor New York, NY 10010	Pratt & Whitney Air New Zealand Services c/o William H. Erickson, Esq. Day, Berry & Howard LLP CityPlace I, 185 Asylum Street Hartford, CT 06103-3499
Riverhorse Aviation Group, Inc. Attn: Jeffrey Kirshner, V.P. 1901 Main Street - Third Floor Santa Monica, CA 90405	Sabre Inc. c/o Stephen C. Stapleton, Esq. and J. Christopher Luna, Esq. Cowles & Thompson, P.C. 901 Main Street, Suite 4000 Dallas, TX 75202-3793
Securities & Exchange Commission Attn: Legal Dept. 500 W. Madison, Ste. 1400 Chicago, IL 60661-2511	Slattery Ground Services, Inc. c/o Richard R. Beresford, Esq. Beresford, Booth, Demaray & Tingstad, PLLC 145 Third Avenue South, Ste. 200 Edmonds, WA 98020
Sun Country Airlines, Inc. Attn.: David A. Banmiller, President & CEO 2520 Pilot Knob Road, Ste. 250 Mendota Heights, MN 55120	TCF Leasing, Inc. c/o Steven W. Meyer, Esq. Oppenheimer Wolff & Donnelly LLP 3300 Plaza VII, 45 S. Seventh Street Minneapolis, MN 55402

<p>Tulsa County Treasurer's Office  Attn: Dennis Semler  500 S. Denver Ave.  Tulsa, OK 74103-3840</p>	<p>U. S. Bank National Association  Attn: Legal Dept.  601 Second Avenue S.  Minneapolis, MN 55402</p>
<p>U. S. Bank National Association  c/o John C. Thomas, Esq. and Diane Malfeld,  Esq.  Dorsey &amp; Whitney LLP  50 South Sixth Street, Suite 1500  Minneapolis, MN 55402</p>	<p>United States Attorney's Office  Attn: Roylene Champeaux  600 U. S. Courthouse  300 S. Fourth Street  Minneapolis, MN 55415</p>
<p>U. S. Dept. of Justice, Civil Division  Attn: Andrea Horowitz Handel  P. O. Box 875  Ben Franklin Station  Washington, D. C. 20044</p>	<p>U. S. Trustee's Office  Attn: S. Wencil  1015 U. S. Courthouse  300 S. Fourth Street  Minneapolis, MN 55415</p>
<p>U. S. Department of Transportation  Attn: Ms. Patricia Thomas, Chief, Air Carrier  Fitness Division  400 Seventh Street, S. W.  Washington, DC 20590</p>	<p>Unisys Corporation  Attn: Janet Fitzpatrick, Legal Asst.  Unisys Way  P. O. Box 500, M/S E8-108  Blue Bell, PA 19424</p>
<p>Wilmington Trust Company  Attn: Ms. Mary St. Amand and Michael Oller  Corporate Trust  1100 N. Market Street  Wilmington, DE 19890</p>	<p>Wilmington Trust Company  c/o Kevin J. Burke, Esq.  Cahill, Gordon &amp; Reindel  80 Pine Street, 17<sup>th</sup> Floor  New York, NY 10005</p>
<p>William LaMacchia  c/o John R. Stoeber  Lapp, Libra, Thomson, Stoeber &amp; Pusch,  Chartered  One Financial Plaza, Suite 250, 120 S. Sixth  St.  Minneapolis, MN 55402</p>	<p>Wells Fargo Equipment Finance, Inc.  c/o Gregory M. Erickson, Esq.  RIDER, BENNETT, EGAN &amp; ARUNDEL,  LLP  333 S. Seventh Street, Ste. 2000  Minneapolis, MN 55402</p>
<p>Wisconsin Dept. of Revenue  P.O. Box 7846  Madison WI 53708</p>	<p>State of Wisconsin - Utility Tax Division  Attn: James Harnett, Compliance Division  Drawer Number 115  Milwaukee, WI 53293</p>

Worldspan, L.P. c/o David B. Kurzweil GREENBERG, TRAURIG, LLP 3290 Northside Parkway, Suite 400 Atlanta, GA 30327	City of Boston - Collector of Taxes One City Hall Square Boston, MA 02201
Nelda Wells Spears Tax Collector 1010 Lavaca Street Austin, TX 78767	St. Louis County Department of Revenue - Collection Division 41 S. Central Clayton, MO 63105
Wisconsin Dept. of Revenue 2135 Rimrock Road Madison WI 53713	World Air Lease Attn: General Counsel Two Columbus Center 55 Alhambra Plaza, Ste. 600 Coral Gables, FL 33134
David J. Yung CSM Lodging, L.L.C. 2575 University Avenue West, Suite 150 St. Paul, MN 55114-1024	Joseph G. LaRusso, Esq. The City of Boston City Hall room M-5 One City Hall Square Boston, MA 02201
Federal Express c/o Charles J. Filardi, Jr. Cummings & Lockwood LLC 700 State Street P O Box 1960 New Have, CT 06509-1960	Nauni J. Manty Attorney for Lefoldt & Company 333 South Seventh Street Suite 2000 Minneapolis, MN 55402
United Properties Investment, LLC c/o George Singer 4200 IDS Center 80 South 8 <sup>th</sup> Street Minneapolis, MN 55402	Todd Taggart Todd Sylvester Grant Thornton LLP 500 Pillsbury Center 200 South Sixth Street Minneapolis, MN 55402

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

**Sun Country Airlines, Inc.**

**Bky. No. 02-40303-NCN**

**Debtor**

**APPLICATION FOR APPROVAL OF SUPPLEMENTAL  
EMPLOYMENT OF ACCOUNTANTS**

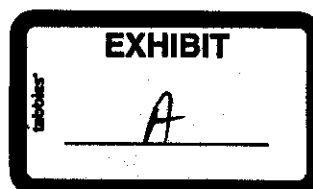
1. Applicant is the Trustee in this case and previously employed Accountants pursuant to an Order dated October 18, 2002. The scope of employment has expanded.
2. Applicant believes that the employment of an **Accountant** is now necessary to represent or assist Trustee in carrying out the following additional Trustee's duties:
  - **Prepare and file Excise tax returns for the years 2000, 2001, and 2002**
  - **Negotiation and filing as necessary with taxing authorities for recovery of excise, withholding , APHS and fuel tax credits in several jurisdictions**
3. **Todd Taggart, Todd Sylvester and Grant Thornton, 500 Pillsbury Center No., 200 South 6<sup>th</sup> Street, Minneapolis, Minnesota 55402** are qualified by reason of practice and experience to render such representation or assistance.
4. The compensation will be based on actual time incurred in the project at standard hourly rates
  - a. **Shareholders: \$350.00 per hour.**
  - b. **Manager: \$250.00 per hour**
  - c. **In-Charge: \$150.00 per hour**
  - d. **Paraprofessional: \$100.00 per hour**

**Preliminary estimates for the preparation of:**

**Excise Tax Credit Returns: \$10,000.00**

**Fuel Tax Credit Returns: \$20,000.00**

Accountants anticipated to work on file are **Todd Sylvester and Todd Taggart.**



5. Said professional has disclosed to the undersigned that they have the following connections with the Debtor(s), creditors, or any other party-in-interest: They rendered services to the Debtor, US Bank, Mark Travel and William LaMacchia prior to filing of Bankruptcy.

6. The Trustee has made the following efforts to recover the asset prior to submitting this Application (to be completed where the Trustee is hiring an attorney): N/A

WHEREFORE, applicant prays that the Court approve such employment by the Trustee.

DATED: February 25, 2003

By /e/Timothy D. Moratzka  
Timothy D. Moratzka, #75036  
1400 AT&T Tower  
901 Marquette Avenue  
Minneapolis, MN 55402  
(612) 305-1400

**2014(a) RULE VERIFICATION**

I, **Todd Taggart of Grant Thornton** the proposed professionals named in the foregoing Report, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information, and belief.

DATED: \_\_\_\_\_

SIGNED: \_\_\_\_\_

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

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**Sun Country Airlines, Inc.**

**Bankruptcy No. 02-40303-NCD**

**Debtor**

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**AFFIDAVIT OF TODD TAGGART**

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STATE OF MINNESOTA    )  
                                      ) SS  
COUNTY OF HENNEPIN    )

Todd Taggart, being duly sworn on oath states as follows:

1.     That I am a duly licensed certified public accountant authorized to practice in the State of Minnesota and this court.

2.     That I am employed with Grant Thornton

3.     That I have disclosed to the Chapter 7 Trustee herein, that I have no connections with the Debtor nor connections with creditors or any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee except: they rendered services to the Debtor, US Bank, Mark Travel and William LaMacchia prior to filing of Bankruptcy

FURTHER YOUR AFFIANT SAITH NOT.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Todd Taggart

Subscribed and sworn to before  
me this \_\_\_\_\_ day of \_\_\_\_\_, 2003.

\_\_\_\_\_  
Notary Public

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

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**Sun Country Airlines, Inc.**

**Bankruptcy No. 02-40303-NCD**

**Debtor**

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**ORDER**

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On \_\_\_\_\_, 2003 the Supplemental Application to Employ Todd Taggart and Todd Sylvester and Grant Thornton as accountants of the estate came before the undersigned. Based on the Application, the Recommendation of the United States Trustee, and pursuant to the provisions of Title 11, United States Code § 327,

IT IS HEREBY ORDERED the professional employment applied for is hereby approved subject to the limitations on compensation provided by Title 11, United States Code, §328.

DATED: \_\_\_\_\_

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

TDM/lcj#653231v1

Grant Thornton LLP  
The US Member Firm of  
Grant Thornton International

500 Pillsbury Center  
200 South Sixth Street  
Minneapolis, MN 55402  
612 332 0001 Direct  
612 332 8361 Fax  
www.grantthornton.com

*To:* Mr. Tim D. Moratzka  
Mackall Crounse and Moore  
Law Offices  
1400 AT&T Tower  
901 Marquette Avenue  
Minneapolis, MN 55402

*Date:* June 10, 2003

**Bill Number:** 950923689

**Client-Assignment Code:** 6284520-41478

**Bill Number:** 950923689

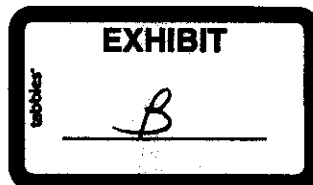
**Client-Assignment Code:** 6284520-41484

For billing information, see detail attached.

**Total Amount of Bill:**

**\$ 6,630.50**

*Terms:* As agreed upon  
Federal ID No. 36-6055558





Grant Thornton LLP  
The US Member Firm of  
Grant Thornton International

500 Pillsbury Center  
200 South Sixth Street  
Minneapolis, MN 55402  
612 332 0001 Direct  
612 332 8361 Fax  
www.grantthornton.com

Mr. Tim D. Moratzka  
Mackall Crounse and Moore  
Law Offices  
1400 AT & T Tower  
Minneapolis, MN 55402

Date: April 16, 2004

### Remittance Copy

Bill Number: 951072858

Client Code: 6284520

Assignment Code: 41478

LOB: 620

Bill Amount:

\$309.00

Please remit payment to:

Grant Thornton LLP  
33562 Treasury Center  
Chicago, IL 60694-3500

#### Optional Wire Transfer Instructions:

Bank Name:	Harris Trust and Savings Bank
ABA#:	071 000 288
Account#:	2750602
Bank Address:	111 West Monroe Street, Chicago, IL 60690
Beneficiary:	Grant Thornton LLP
Reference:	Bill Number: 951072858
(Mandatory)	Client Number: 6284520

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

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**In Re:**

**CHAPTER 7**

**Sun Country Airlines, Inc.**

**Bky. No. 02-40303-NCD**

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**ORDER**

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The above entitled matter came before this Court for hearing on September 23, 2004, on the application for allowance of compensation and reimbursement of costs and expenses for Grant Thornton, LLP accountant for Trustee, for the preparation of excise tax returns. Appearances were noted in the Court's minutes.

Based on the proceedings had on said date, the statements of counsel and of all of the files and records herein, the Court finds the notice for this hearing was appropriate under the circumstances of this case,

IT IS HEREBY ORDERED,

1. The application for allowance for compensation and reimbursement of expenses submitted by Grant Thornton, accountants, is approved and is allowed in the amount of \$6,939.50.
2. The Trustee is authorized to pay the compensation approved herein.

Dated: \_\_\_\_\_

\_\_\_\_\_  
The Honorable Nancy C. Dreher  
United States Bankruptcy Judge